

CERTIFICATE OF TRUST

This **CERTIFICATE OF TRUST** (hereinafter "Certificate") is executed by the Settlor and the Primary Trustee of the **CARL W. STOGNER SPECIAL NEEDS TRUST**, a valid and existing trust established by inter vivos trust agreement (the "Trust Agreement") executed by the Settlor and the then acting Primary Trustee (hereinafter "Trust") in accordance with § 91-9-7 of the Mississippi Code Annotated, as amended, and, by this Certificate, the Settlor and Primary Trustee hereby certify the following:

- (a) The name of the Trust is the **CARL W. STOGNER IRREVOCABLE TRUST**.
- (b) The Trust is irrevocable.
- (c) The Trust was created to be effective on February 1, 2008.
- (d) The name and street and mailing address of the Settlor of the Trust are:

ALICE W. STOGNER
8286 Juanita Drive
Olive Branch, Mississippi 38654

- (e) The name and street and mailing address of the Primary Trustee are:

STEPHEN D. FRY, CPA
1055 N. Houston Levee Road, Suite 100
Cordova, Tennessee 38018

- (f) At present, the Trust owns no real property.
- (g) If the tax identification number of the Trust is essential to the transaction for which the request for the Trust Agreement was made, then the trustee shall provide the third party relying on this Certificate of Trust with the tax identification number of the Trust, which number shall not be disclosed by the third party, except as necessary to complete the transaction for which the request for the Trust Agreement was made.
- (h) Trust assets and property should be titled as **STEPHEN D. FRY, CPA, Trustee, of the CARL W. STOGNER IRREVOCABLE TRUST**.
- (i) The anticipated date of termination of the Trust is perpetual.
- (j) This Certificate of Trust shall be duly registered with the register's office of the county which is the situs of the Trust, and such duly registered Certificate of Trust shall constitute notice to any creditor of any beneficiary of any trust created by or pursuant to the Trust Agreement

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that those certain trusts hereby declared and created by or pursuant to the Trust Agreement are Spendthrift Trust(s) and that the interests of the beneficiaries are exempt from the claims of creditors pursuant to §§ 91-9-501 *et seq* of the Mississippi Code Annotated, as amended.

- (k) The Trust Agreement grants the Trustee all powers granted to trustee(s) by the Uniform Trustees' Powers Law, §§ 91-9-101 *et seq* of the Mississippi Code Annotated, as amended, which are therein incorporated by reference, and all other powers granted to trustee(s) by law.

The Settlor and Primary Trustee further hereby certify that no provisions in the Trust Agreement, or any amendment to the Trust Agreement, exist which limit the powers and authority of the trustee(s) to sell, convey, pledge, mortgage, lease, manage, operate, control, transfer title, divide, convert, allot or sell upon deferred payments the Trust assets, including real and personal property.

The Settlor and Primary Trustee hereby certify that the statements and representations contained in this Certificate are true and correct, and that the Trust Agreement has not been altered, amended, modified or revoked in any manner which would cause the statements and representations in this Certificate to be incorrect.

Alice W. Stogner
ALICE W. STOGNER,
Settlor

Stephen D. Fry
STEPHEN D. FRY, CPA
Primary Trustee

STATE OF Mississippi)

) SS:

COUNTY OF Desoto)

Personally came before me this 8 day of April, 2008, the above named ALICE W. STOGNER, to me known to be the person who executed the foregoing instrument and acknowledged the same.

Manetta Hardesty
Notary Public

My Commission Expires



